

HOUSE No. 2524

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others for legislation to provide tax relief for active-duty members of the Armed Forces. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.	Robert S. Hargraves
Mary S. Rogeness	Daniel K. Webster
George N. Peterson, Jr.	Lewis G. Evangelidis
John A. Lepper	Karyn E. Polito
Viriato Manuel deMacedo	Paul K. Frost
Elizabeth A. Poirier	Paul J.P. Loscocco
Jeffrey Davis Perry	Shirley Gomes
Donald F. Humason, Jr.	Michael J. Coppola
Susan W. Pope	Todd M. Smola
Bradford Hill	Richard J. Ross
Susan Williams Gifford	

In the Year Two Thousand and Five.

AN ACT RELATIVE TO TAX RELIEF FOR MASSACHUSETTS RESIDENTS SERVING IN A COMBAT ZONE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subdivision (2) of subsection (a) of section 2 of
2 chapter 62 of the General Laws, as appearing in the 2002 Official
3 Edition, is hereby amended by inserting after subparagraph (P) the
4 following new subparagraph: $\frac{3}{4}$
5 “(Q) Any income paid to a taxpayer for services rendered by
6 such taxpayer in a combat zone while on active duty in the Armed
7 Forces of the United States.

1 SECTION 2. This act shall be effective for taxable years
2 beginning on or after January 1, 2005.

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